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Financing of the United Nations Assistance Mission for Rwanda

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Note by the Secretary-General

1. The present note has been submitted to provide information on the status of unfinished work related to the financial liquidation of the United Nations Assistance Mission for Rwanda (UNAMIR).

2. UNAMIR was established by the Security Council in its resolution 872 (1993) of 5 October 1993. By the same resolution, the Security Council approved the proposal that the United Nations Observer Mission Uganda-Rwanda (UNOMUR), established earlier by the Council in its resolution 846 (1993) of 22 June 1993, be integrated within UNAMIR. In accordance with Council resolution 928 (1994) of 20 June 1994, UNOMUR's mandate expired on 21 September 1994. The Assistance Mission's mandate has been revised and extended by the Security Council in subsequent resolutions, and in its resolution 1029 (1995) of 12 December 1995, the Council extended the Mission for a final period until 8 March 1996. By the same resolution, the Council requested the Secretary-General, *inter alia*, to initiate planning for the complete withdrawal of UNAMIR within a period of six weeks after the expiry of its mandate. By its further resolution 1050 (1996) of 8 March 1996, the Council took note of the arrangements made by the Secretary-General for the withdrawal, starting on 9 March 1996, as outlined in his report of 29 February 1997 (S/1996/149), which envisaged the withdrawal of the last military elements of UNAMIR by mid-April 1996.

3. With the withdrawal of the military component of UNAMIR from Rwanda completed by 20 April 1996, most of the Mission's administrative staff were also compelled to leave by that date, in compliance with the wishes of the Government of Rwanda. From 20 April to 31 December 1996, the liquidation of UNAMIR continued from its administrative offices established at Nairobi. Thereafter, a small liquidation team was assembled at United Nations Headquarters in New York until 31 December 1997, in connection with the residual administrative tasks related to the closing of the Mission.

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4. For the period since the inception of UNOMUR and UNAMIR on 22 June and 5 October 1993, respectively, the General Assembly appropriated a total amount of $512,318,000 gross for the Missions' operations. That amount has been assessed on Member States. Credits returned to Member States amounted to $49,887,593 gross, inclusive of $38,067,793 gross utilized in accordance with Assembly resolutions 49/251 of 20 July 1995, 50/213 A of 23 December 1995, 50/213 B and C of 11 April and 7 June 1996, 51/215 A of 18 December 1996, 51/215 B of 13 June 1997 and 52/218 of 22 December 1997 for the financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994. Pursuant to Security Council resolution 872 (1993) (see para. 2 above), UNOMUR had been integrated administratively within UNAMIR by 22 December 1993, and costs related to its operation have been reflected in the special account for UNAMIR since that date. As of 30 June 1998, combined expenditures for the period since the Missions' inception amounted to $445,735,700 gross, inclusive of unliquidated obligations of $29,303,000, after taking into account savings arising from unutilized obligations pertaining to prior periods and other adjustments. The resulting unencumbered balance amounts to $16,694,700 (see annex, line VI). A summary of financial performance information for UNOMUR and UNAMIR since inception as of 30 June 1998 is contained in the annex.

5. By its resolution 50/211 B of 7 June 1996, the General Assembly approved the application to UNAMIR of the special arrangements as regards article IV of the financial regulations of the United Nations to authorize the retention of unliquidated obligations in the Mission's special account for goods supplied and services rendered by Governments, for an additional period of four years following the end of the 12-month period provided for in financial regulation 4.3. As of 31 December 1998, unliquidated obligations retained in the special account for UNAMIR amounted to $28.4 million, compared with $35.0 million recorded as of 31 December 1997. As of the same date, from the total amount of $495.3 million assessed on Member States, an amount of $26.0 million, representing 5.2 per cent of the amount assessed, remained uncollected. There are no outstanding amounts owed to troop-contributing countries for troop costs incurred in UNAMIR.

6. As indicated in the Mission's financing report of 14 March 1997 (A/51/830), a number of unforeseen developments had an impact on the Mission's activities during its final mandate and withdrawal periods, including difficulties in arranging for the removal and transfer of the United Nations-owned equipment and non-expendable assets. Certain deficiencies in inventory control and record keeping were also attributable to the withdrawal of UNAMIR from Rwanda in the aftermath of the events of April 1994. As a result, the verification and reconciliation of inventories and of historical inventory and residual values, the review and processing of property survey cases, and the preparation of the write-off actions could not be completed within the originally envisaged time-frame. Although progress has been made in that respect, a number of outstanding issues remain to be finalized, in particular the reconciliation of outgoing shipments with inventory data of missions to which, according to UNAMIR records, equipment had been transferred. In addition, action has yet to be taken on government claims for the contingent-owned equipment reported as lost, stolen or abandoned in Rwanda in April 1994, for which no provision had been made in the budgets of UNAMIR. Resolution of those outstanding issues is essential in order to establish authoritatively the actual resource requirements of the Mission, and to facilitate the determination by the General Assembly of the appropriate course of action in connection with the financing of UNAMIR. Accordingly, it is anticipated

that final performance information for the Mission, together with the final report on the disposition of its assets, could be prepared and submitted to the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee during the fifty-fourth session of the General Assembly.

7. In addition, the General Assembly has yet to consider the financial performance report of UNAMIR for the period from 1 July 1996 to 30 June 1997 dated 24 December 1997 (A/52/752), and to decide on the treatment of $4,615,400 gross ($4,409,500 net) from the period 10 June to 31 December 1995 reported in document A/50/712/Add.3 of 21 August 1996.

8. The General Assembly is invited to take note of the information contained in the present note.

Annex

United Nations Observer Mission Uganda-Rwanda (UNOMUR) and United Nations Assistance Mission for Rwanda (UNAMIR): financial performance information since inception as of 30 June 1998

Summary statement

(Gross, thousands of United States dollars)

I.	Appropriations	512 318.0
II.	Expenditure	435 657.0
	Plus: Adjustments (after application of savings due to unutilized prior periods' obligations and other adjustments)	10 078.7
	Total, line II	**445 735.7**
III.	Balance (I – II)	66 582.3
IV.	Credits returned to Member States	(11 819.8)
V.	Credits utilized for the financing of International Tribunal for Rwanda	(38 067.8)
VI.	Unencumbered balance (III – IV + V)*	16 694.7
VII.	Interest income	11 194.0
VIII.	Other/miscellaneous income	3 981.0
IX.	**Total available balance (VI + VII + VIII)***	**31 869.7**

* Including unencumbered balance of $4,615,400 gross from the period 10 June to 31 December 1995 (see A/50/712/Add.3 of 21 August 1996).